**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX REFERENCE NO.166 OF 1994**

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Comba Offshore Ltd. ..Respondent.

Mr.A.N. Kotangale for appellant.

**CORAM : F.I.REBELLO AND**
**J.P.DEVADHAR, JJ.**

**DATED : 22ND AUGUST, 2007.**

**P.C. :-**

As the tax effect is less than Rs.4 lakhs and in the light of the Board's Circular, learned counsel for the appellant does not press the reference.

2. In that light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

**(F.I.REBELL0, J.)**

**(J.P.DEVADHAR, J.)**